

COUNTY OF FAUQUIER, VIRGINIA**Exhibit 25****Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets****Internal Service Funds****Fiscal Year Ended June 30, 2005**

| | Internal Service Funds | | |
|---|---------------------------------------|--------------------------------------|---------------|
| | Fleet Maintenance Fund | Health Insurance Fund | Total |
| Operating revenues | | | |
| Charges for services | \$ 2,192,803 | \$ 11,886,993 | \$ 14,079,796 |
| Total operating revenues | 2,192,803 | 11,886,993 | 14,079,796 |
| Operating expenses | | | |
| Personal services | 529,107 | - | 529,107 |
| Fringe benefits | 163,786 | - | 163,786 |
| Claims and benefits paid | - | 10,637,885 | 10,637,885 |
| Premiums | - | 966,141 | 966,141 |
| Contractual services | 89,647 | 25,426 | 115,073 |
| Other operating expenses | 1,485,150 | 4,470 | 1,489,620 |
| Depreciation | 25,484 | - | 25,484 |
| Total operating expenses | 2,293,174 | 11,633,922 | 13,927,096 |
| Operating income (loss) | (100,371) | 253,071 | 152,700 |
| Nonoperating revenues (expenses) | | | |
| Interest income | - | 135,856 | 135,856 |
| Miscellaneous nonrevenue | 4,596 | - | 4,596 |
| Total nonoperating revenues (expenses) | 4,596 | 135,856 | 140,452 |
| Income (loss) before transfers | (95,775) | 388,927 | 293,152 |
| Transfers in | - | 153,000 | 153,000 |
| Change in net assets | (95,775) | 541,927 | 446,152 |
| Net assets - beginning | 182,463 | 3,218,156 | 3,400,619 |
| Net assets - ending | \$ 86,688 | \$ 3,760,083 | \$ 3,846,771 |

The accompanying notes to financial statements are an integral part of this statement.